

Independent Auditor's Report

To the readers of Te Atatu Intermediate School's Financial statements For the year ended 31 December 2017

The Auditor-General is the auditor of Te Atatu Intermediate School (the School). The Auditor-General has appointed me, Jason Stinchcombe, using the staff and resources of RSM Hayes Audit, to carry out the audit of the financial statements of the School on his behalf.

Opinion

We have audited the financial statements of the School on pages 3 to 22, that comprise the statement of financial position as at 31 December 2017, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the School:

- present fairly, in all material respects:
 - its financial position as at 31 December 2017; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime.

Our audit was completed on 16 May 2018. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board of Trustees and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible on behalf of the School for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Trustees is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible on behalf of the School for assessing the School's ability to continue as a going concern. The Board of Trustees is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the School, or there is no realistic alternative but to do so.

The Board of Trustees' responsibilities arise from the Education Act 1989.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the School's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Trustees.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the School's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the School to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We assess the risk of material misstatement arising from the Novopay payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board of Trustees is responsible for the other information. The other information includes the statement of responsibility, board member list, analysis of variance and kiwisport report, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the School in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in Te Atatu Intermediate School.



Jason Stinchcombe
RSM Hayes Audit
On behalf of the Auditor-General
Auckland, New Zealand

TE ATATU INTERMEDIATE SCHOOL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2017

School Address:	8 Harbour View Road, Te Atatu Peninsula, Auckland
School Postal Address:	8 Harbour View Road, Te Atatu Peninsula, Auckland 0610
School Phone:	09 834 5371
School Email:	admin@teatatuschool.nz
Ministry Number:	1530

TE ATATU INTERMEDIATE SCHOOL

Financial Statements - For the year ended 31 December 2017

Index

Page	Statement
1	Statement of Responsibility
2	Members of the Board of Trustees
3	Statement of Comprehensive Revenue and Expense
4	Statement of Changes in Net Assets/Equity
5	Statement of Financial Position
6	Statement of Cash Flows
7 - 12	Statement of Accounting Policies
13- 22	Notes to the Financial Statements
23	KiwiSport Note

Te Atatu Intermediate School

Statement of Responsibility

For the year ended 31 December 2017

The Board of Trustees accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management (including the principal and others as directed by the Board) accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the school's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2017 fairly reflects the financial position and operations of the school.

The School's 2017 financial statements are authorised for issue by the Board.

MICHAEL HIRST

Full Name of Board Chairperson

Signature of Board Chairperson

Date:

14/5/18

Noelle Fletcher

Full Name of Principal

Signature of Principal

Date:

14.05.18

Te Atatu Intermediate School

Members of the Board of Trustees

Name	Position	How position on Board gained	Term Expires
Lloyd Evans	Staff Rep	Elected	Apr-19
Noelle Fletcher	Principal	Appointed	Current
Mike Hirst	Chairperson	Elected	Apr-19
Nathan Hooker	Parent Rep	Elected	Apr-19
Chris Larking	Parent Rep	Elected	Apr-19
Amanda Magnus	Parent Rep	Elected	Apr-19
Hayley McNickle	Parent Rep	Elected	Apr-19

Te Atatu Intermediate School
Statement of Comprehensive Revenue and Expense
For the year ended 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue				
Government Grants	2	3,701,220	2,739,743	3,223,037
Locally Raised Funds	3	106,797	93,700	145,069
Interest Earned		23,074	17,000	20,421
International Students	4	23,663	45,000	40,696
		<u>3,854,754</u>	<u>2,895,443</u>	<u>3,429,223</u>
Expenses				
Locally Raised Funds	3	58,953	40,500	94,859
International Students	4	3,589	9,800	14,543
Learning Resources	5	1,860,002	1,704,154	1,714,982
Administration	6	194,283	206,870	174,536
Finance		1,855	-	1,627
Property	7	1,534,915	893,270	1,322,661
Depreciation	8	98,954	40,000	84,095
Loss on Disposal of Property, Plant and Equipment		183	-	2,129
		<u>3,752,734</u>	<u>2,894,594</u>	<u>3,409,432</u>
Net Surplus / (Deficit) for the year		102,020	849	19,791
Other Comprehensive Revenue and Expenses		-	-	-
Total Comprehensive Revenue and Expense for the Year		<u>102,020</u>	<u>849</u>	<u>19,791</u>

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes.

Te Atatu Intermediate School
Statement of Changes in Net Assets/Equity
For the year ended 31 December 2017

	Actual 2017 \$	Budget (Unaudited) 2017 \$	Actual 2016 \$
Balance at 1 January	<u>1,094,563</u>	<u>1,094,566</u>	<u>1,054,846</u>
Total comprehensive revenue and expense for the year	102,020	849	19,791
Capital Contributions from the Ministry of Education			
Contribution - Furniture and Equipment Grant	39,000	-	19,926
Equity at 31 December	<u>1,235,586</u>	<u>1,095,415</u>	<u>1,094,563</u>
Retained Earnings	1,235,586	1,095,415	1,094,563
Reserves	-	-	-
Equity at 31 December	<u>1,235,586</u>	<u>1,095,415</u>	<u>1,094,563</u>

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes.

Te Atatu Intermediate School Statement of Financial Position

As at 31 December 2017

	Notes	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Assets				
Cash and Cash Equivalents	9	124,301	208,711	237,427
Accounts Receivable	10	151,694	110,282	110,282
GST Receivable		18,140	14,690	14,692
Prepayments		4,597	3,166	3,166
Inventories	11	1,785	1,512	1,512
Investments	12	724,594	501,388	501,388
		<u>1,025,111</u>	<u>839,749</u>	<u>868,467</u>
Current Liabilities				
Accounts Payable	14	147,574	132,431	132,428
Revenue Received in Advance	15	16,129	10,146	10,146
Provision for Cyclical Maintenance	16	19,287	21,600	21,600
Finance Lease Liability - Current Portion	17	11,887	10,038	10,038
Funds held in Trust	18	700	700	700
Funds held for Capital Works Projects	19	88,217	5,484	5,485
		<u>283,793</u>	<u>180,399</u>	<u>180,397</u>
Working Capital Surplus/(Deficit)		741,318	659,350	688,070
Non-current Assets				
Property, Plant and Equipment	13	606,085	541,896	512,324
		<u>606,085</u>	<u>541,896</u>	<u>512,324</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	16	103,359	94,017	94,017
Finance Lease Liability	17	8,458	11,814	11,814
		<u>111,817</u>	<u>105,831</u>	<u>105,831</u>
Net Assets		<u>1,235,586</u>	<u>1,095,415</u>	<u>1,094,563</u>
Equity		<u>1,235,586</u>	<u>1,095,415</u>	<u>1,094,563</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Te Atatu Intermediate School
Statement of Cash Flows
For the year ended 31 December 2017

		2017	2017	2016
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Cash flows from Operating Activities				
Government Grants		635,918	595,136	606,632
Locally Raised Funds		107,223	93,700	150,679
International Students		30,550	45,000	24,979
Goods and Services Tax (net)		(3,448)	-	(3,205)
Payments to Employees		(225,143)	(260,662)	(254,702)
Payments to Suppliers		(383,403)	(314,052)	(404,485)
Cyclical Maintenance Payments in the year		-	(26,466)	-
Interest Paid		(1,855)	-	(1,627)
Interest Received		22,909	17,000	20,915
Net cash from / (to) the Operating Activities		182,751	149,656	139,186
Cash flows from Investing Activities				
Proceeds from Sale of PPE (and Intangibles)		4,817	3,183	-
Purchase of PPE (and Intangibles)		(190,112)	(24,578)	(44,272)
Purchase of Investments		(223,206)	(71,388)	(71,388)
Proceeds from Sale of Investments		-	-	-
Net cash from / (to) the Investing Activities		(408,501)	(92,783)	(115,660)
Cash flows from Financing Activities				
Furniture and Equipment Grant		39,000	-	19,926
Finance Lease Payments		(9,110)	(21,852)	(9,728)
Funds Administered on Behalf of Third Parties		-	(700)	-
Funds Held for Capital Works Projects		82,732	(2)	-
Net cash from Financing Activities		112,622	(22,554)	10,198
Net increase/(decrease) in cash and cash equivalents		(113,126)	34,319	33,724
Cash and cash equivalents at the beginning of the year	9	237,427	174,392	203,703
Cash and cash equivalents at the end of the year	9	124,301	208,711	237,427

The statement of cash flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries and the use of land and buildings grant and expense have been excluded.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.

Te Atatu Intermediate School

Notes to the Financial Statements

1. Statement of Accounting Policies

For the year ended 31 December 2017

a) Reporting Entity

Te Atatu Intermediate (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education Act 1989. The Board of Trustees (the Board) is of the view that the School is a public benefit entity for financial reporting purposes.

b) Basis of Preparation

Reporting Period

The financial reports have been prepared for the period 1 January 2017 to 31 December 2017 and in accordance with the requirements of the Public Finance Act 1989.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education Act 1989 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as "having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders".

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the Significant Accounting Policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 13.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

The School reviews the details of lease agreements at the end of each reporting date. The School believes the classification of each lease as either operation or finance is appropriate and reflects the nature of the agreement in place. Finance leases are disclosed at note 17.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carryforward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

c) Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives;

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period they relate to. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Use of land and buildings grants are recorded as revenue in the period the School uses the land and buildings. These are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown.

Other Grants

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and released to revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recorded as revenue when their receipt is formally acknowledged by the School.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.

d) Use of Land and Buildings Expense

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes. This is a non-cash expense that is offset by a non-cash grant from the Ministry.

e) Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

f) Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

h) Accounts Receivable

Accounts Receivable represents items that the School has issued invoices for or accrued for, but has not received payment for at year end. Receivables are initially recorded at fair value and subsequently recorded at the amount the School realistically expects to receive. A receivable is considered uncollectable where there is objective evidence the School will not be able to collect all amounts due. The amount that is uncollectable (the provision for uncollectibility) is the difference between the amount due and the present value of the amounts expected to be collected.

i) Inventories

Inventories are consumable items held for sale and comprise of stationery and school uniforms. They are stated at the lower of cost and net realisable value. Cost is determined on a first in, first out basis. Net realisable value is the estimated selling price in the ordinary course of activities less the estimated costs necessary to make the sale. Any write down from cost to net realisable value is recorded as an expense in the Statement of Comprehensive Revenue and Expense in the period of the write down.

j) Investments

Bank term deposits for periods exceeding 90 days are classified as investments and are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. After initial recognition bank term deposits are measured at amortised cost using the effective interest method less impairment.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards. Share investments are recognised initially by the School at fair value plus transaction costs. At balance date the School has assessed whether there is any evidence that an investment is impaired. Any impairment, gains or losses are recognised in the Statement of Comprehensive Revenue and Expense.

After initial recognition any investments categorised as available for sale are measured at their fair value without any deduction for transaction costs the school may incur on sale or other disposal.

The School has met the requirements under section 28 of schedule 6 of the Education Act 1989 in relation to the acquisition of investment securities.

k) Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements to buildings owned by the Crown are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$1,000 are not capitalised, they are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Leased Assets

Leases where the School assumes substantially all the risks and rewards of ownership are classified as finance leases. The assets acquired by way of finance lease are measured at an amount equal to the lower of their fair value and the present value of the minimum lease payments at inception of the lease, less accumulated depreciation and impairment losses. Leased assets and corresponding liability are recognised in the Statement of Financial Position and leased assets are depreciated over the period the School is expected to benefit from their use or over the term of the lease.

Depreciation

Property, plant and equipment except for library resources are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	40 years
Furniture and equipment	10 years
Information and communication technology	4 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	3 years
Library resources	12.5% Diminishing value

l) Impairment of property, plant, and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

m) Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

n) Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are based on:

- likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, and contractual entitlement information; and
- the present value of the estimated future cash flows.

o) Revenue Received in Advance

Revenue received in advance relates to fees received from international students and other student funds where there are unfulfilled obligations for the School to provide services in the future. The fees are recorded as revenue as the obligations are fulfilled and the fees earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

p) Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Revenue and Expense. The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

q) Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting the interior and exterior of the School, makes up the most significant part of the Board's responsibilities outside day-to-day maintenance. The provision for cyclical maintenance represents the obligation the Board has to the Ministry and is based on the Board's ten year property plan (10YPP).

r) Financial Assets and Liabilities

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

Investments that are shares are categorised as "available for sale" for accounting purposes in accordance with financial reporting standards.

The School's financial liabilities comprise accounts payable, borrowings, finance lease liability, and painting contract liability. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards.

s) Borrowings

Borrowings are recognised at the amount borrowed. Borrowings are classified as current liabilities unless the School has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

t) Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

u) Budget Figures

The budget figures are extracted from the School budget that was approved by the Board at the start of the year.

v) Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.

2. Government Grants

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operational grants	589,475	563,985	549,035
Teachers' salaries grants	1,706,969	1,499,418	1,545,603
Use of Land and Buildings grants	1,331,481	644,340	1,071,802
Resource teachers learning and behaviour grants	5,403	-	-
Other MoE Grants	67,893	32,000	39,069
Other government grants	-	-	17,528
	<u>3,701,220</u>	<u>2,739,743</u>	<u>3,223,037</u>

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
Donations	10,676	13,000	12,929
Fundraising	42,775	42,500	42,214
Trading	10,521	10,500	14,465
Activities	42,825	27,700	75,461
	<u>106,797</u>	<u>93,700</u>	<u>145,069</u>
Expenses			
Activities	43,547	29,700	77,730
Trading	2,258	3,300	2,886
Fundraising (costs of raising funds)	13,148	7,500	14,243
	<u>58,953</u>	<u>40,500</u>	<u>94,859</u>
<i>Surplus for the year Locally raised funds</i>	<u>47,844</u>	<u>53,200</u>	<u>50,210</u>

4. International Student Revenue and Expenses

	2017 Actual Number	2017 Budget (Unaudited) Number	2016 Actual Number
International Student Roll	2	5	5
	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Revenue			
International student fees	23,663	45,000	40,696
Expenses			
Commissions	2,277	4,000	4,082
International student levy	877	300	830
Other Expenses	435	5,500	9,631
	<u>3,589</u>	<u>9,800</u>	<u>14,543</u>
<i>Surplus for the year International Students'</i>	<u>20,074</u>	<u>35,200</u>	<u>26,153</u>

5. Learning Resources

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Curricular	70,296	89,300	69,081
Equipment repairs	1,334	1,700	1,222
Library resources	863	1,650	1,156
Employee benefits - salaries	1,776,522	1,598,504	1,635,075
Staff development	10,987	13,000	8,448
	<u>1,860,002</u>	<u>1,704,154</u>	<u>1,714,982</u>

6. Administration

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Audit Fee	7,520	6,739	5,570
Board of Trustees Fees	2,835	3,600	3,205
Board of Trustees Expenses	626	2,000	2,782
Communication	9,999	9,200	8,367
Consumables	26,922	30,200	25,958
Operating Lease	-	6,000	548
Other	18,169	23,950	9,775
Employee Benefits - Salaries	111,520	106,976	102,397
Insurance	4,519	6,205	4,153
Service Providers, Contractors and Consultancy	12,173	12,000	11,781
	<u>194,283</u>	<u>206,870</u>	<u>174,536</u>

7. Property

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Caretaking and Cleaning Consumables	69,728	81,050	60,206
Cyclical Maintenance Expense	7,029	15,000	56,151
Grounds	6,358	9,100	6,615
Heat, Light and Water	40,739	38,000	34,166
Rates	84	80	79
Repairs and Maintenance	18,143	44,600	29,600
Use of Land and Buildings	1,331,481	644,340	1,071,802
Security	5,633	6,500	5,813
Employee Benefits - Salaries	55,720	54,600	58,229
	<u>1,534,915</u>	<u>893,270</u>	<u>1,322,661</u>

The use of land and buildings figure represents 8% of the school's total property value. This is used as a 'proxy' for the market rental of the property. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Depreciation

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Building Improvements	10,042	4,091	19,187
Furniture and Equipment	36,316	15,302	23,047
Information and Communication Technology	29,441	12,285	25,940
Motor Vehicles	7,467	3,183	3,733
Leased Assets	11,117	5,139	8,496
Library Resources	4,571	-	3,692
	<u>98,954</u>	<u>40,000</u>	<u>84,095</u>

9. Cash and Cash Equivalents

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Cash on Hand	70	70	70
Bank Current Account	92,224	58,235	36,951
Bank Call Account	32,007	150,406	200,406
Short-term Bank Deposits	-	-	-
Cash equivalents and bank overdraft for Cash Flow Statement	<u>124,301</u>	<u>208,711</u>	<u>237,427</u>

The carrying value of short-term deposits with maturity dates of 90 days or less approximates their fair value.

Of the \$124,301 Cash and Cash Equivalents and \$724,594 investments, \$88,217 is held by the School on behalf of the Ministry of Education. These funds are required to be spent in 2018 on Crown owned school buildings under the School's Five Year Property Plan.

10. Accounts Receivable

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Receivables	-	1,330	1,330
Receivables from the Ministry of Education	26,853	-	-
Interest Receivable	2,888	2,723	2,723
Teacher Salaries Grant Receivable	121,954	106,229	106,229
	<u>151,694</u>	<u>110,282</u>	<u>110,282</u>
Receivables from Exchange Transactions	2,888	4,053	-
Receivables from Non-Exchange Transactions	148,807	106,229	110,282
	<u>151,694</u>	<u>110,282</u>	<u>110,282</u>

11. Inventories

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Stationery	1,785	1,512	1,512
	<u>1,785</u>	<u>1,512</u>	<u>1,512</u>

12. Investments

The School's investment activities are classified as follows:

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Current Asset			
Short-term Bank Deposits	724,594	501,388	501,388
Non-current Asset			
Long-term Bank Deposits	-	-	-

13. Property, Plant and Equipment

2017	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	212,758	75,217	-	-	(10,042)	277,933
Furniture and Equipment	185,798	47,943	-	-	(36,316)	197,425
Information and Communication Technology	54,943	49,229	(173)	-	(29,441)	74,559
Motor Vehicles	11,822	-	-	-	(7,467)	4,355
Leased Assets	21,157	9,773	-	-	(11,117)	19,812
Library Resources	25,846	10,726	(10)	-	(4,571)	31,991
Balance at 31 December 2017	512,324	192,888	(183)	-	(98,954)	606,075

2017	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements	458,964	(181,031)	277,933
Furniture and Equipment	451,439	(254,014)	197,425
Information and Communication Technology	201,188	(126,629)	74,559
Motor Vehicles	37,333	(32,978)	4,355
Leased Assets	37,256	(17,444)	19,812
Library Resources	88,309	(56,318)	31,991
Balance at 31 December 2017	1,274,489	(668,414)	606,075

2016	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
Building Improvements	231,945	-	-	-	(19,187)	212,758
Furniture and Equipment	186,144	22,745	(42)	-	(23,047)	185,798
Information and Communication Technology	61,989	18,894	-	-	(25,940)	54,943
Motor Vehicles	15,556	-	-	-	(3,733)	11,822
Leased Assets	-	29,653	-	-	(8,496)	21,157
Library Resources	28,998	2,628	(2,087)	-	(3,692)	25,846
Balance at 31 December 2016	524,632	73,920	(2,129)	-	(84,095)	512,324

2016	Cost or Valuation \$	Accumulated Depreciation \$	Net Book Value \$
Building Improvements	383,747	(170,989)	212,758
Furniture and Equipment	404,856	(219,058)	185,798
Information and Communication Technology	177,353	(122,410)	54,943
Motor Vehicles	37,333	(25,511)	11,822
Leased Assets	29,653	(8,496)	21,157
Library Resources	77,613	(51,767)	25,846
Balance at 31 December 2016	<u>1,110,555</u>	<u>(598,231)</u>	<u>512,324</u>

14. Accounts Payable

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Operating creditors	9,701	7,024	7,021
Accruals	5,760	5,670	5,670
Employee Entitlements - salaries	121,954	106,229	106,229
Employee Entitlements - leave accrual	10,159	13,508	13,508
	<u>147,574</u>	<u>132,431</u>	<u>132,428</u>
Payables for Exchange Transactions	147,574	132,431	132,428
Payables for Non-exchange Transactions - Taxes Payable (PAYE and Rates)	-	-	-
Payables for Non-exchange Transactions - Other	-	-	-
	<u>147,574</u>	<u>132,431</u>	<u>132,428</u>

The carrying value of payables approximates their fair value.

15. Revenue Received in Advance

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
International Student Fees	14,713	7,826	7,826
Other	1,416	2,320	2,320
	<u>16,129</u>	<u>10,146</u>	<u>10,146</u>

16. Provision for Cyclical Maintenance

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Provision at the Start of the Year	115,617	115,617	74,151
Increase to the Provision During the Year	7,029	15,000	41,466
Adjustment to the Provision	-	-	-
Use of the Provision During the Year	-	(15,000)	-
Provision at the End of the Year	<u>122,646</u>	<u>115,617</u>	<u>115,617</u>
Cyclical Maintenance - Current	19,287	21,600	21,600
Cyclical Maintenance - Term	103,359	94,017	94,017
	<u>122,646</u>	<u>115,617</u>	<u>115,617</u>

17. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
No Later than One Year	11,887	10,038	10,038
Later than One Year and no Later than Five Years	8,458	11,814	11,814
Later than Five Years	-	-	-
	<u>20,345</u>	<u>21,852</u>	<u>21,852</u>

18. Funds held in Trust

	2017	2017	2016
	Actual	Budget	Actual
	\$	(Unaudited)	\$
Funds Held in Trust on Behalf of Third Parties - Current	700	700	700
Funds Held in Trust on Behalf of Third Parties - Non-current	-	-	-
	<u>700</u>	<u>700</u>	<u>700</u>

These funds are held where the school is agent for representative amounts and therefore these are not included in the Statement of Comprehensive Revenue and Expense.

19. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects:

	2017	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Fire Alarm Extension	<i>in progress</i>	5,485	-	2,449	-	3,038
Block 1 Re-roofing	<i>in progress</i>	-	44,885	-	-	44,885
Drainage Project	<i>in progress</i>	-	44,846	35,899	-	8,947
PA System Project	<i>in progress</i>	-	31,347	-	-	31,347
Totals		5,485	121,078	38,348	-	88,217

Represented by:

Funds Held on Behalf of the Ministry of Education	88,217
Funds Due from the Ministry of Education	-
	<u>88,217</u>

	2016	Opening Balances	Receipts from MoE	Payments	BOT Contribution/ (Write-off to R&M)	Closing Balances
		\$	\$	\$		\$
Fire Alarm Extension	<i>in progress</i>	5,486	-	-	-	5,485
Totals		5,486	-	-	-	5,485

20. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the school. The school enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the school would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

21. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy Principals and Heads of Departments.

	2017 Actual \$	2016 Actual \$
<i>Board Members</i>		
Remuneration	2,835	3,205
Full-time equivalent members	0.13	0.09
<i>Leadership Team</i>		
Remuneration	335,984	221,589
Full-time equivalent members	3	2
Total key management personnel remuneration	338,819	224,794
Total full-time equivalent personnel	3.13	2.09

The full time equivalent for Board members has been determined based on attendance at Board meetings, Committee meetings and for other obligations of the Board, such as stand downs and suspensions, plus the estimated time for Board members to prepare for meetings.

Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2017 Actual \$000	2016 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	140 - 150	130 - 140
Benefits and Other Emoluments	-	0 - 5
Termination Benefits	-	-

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2017 FTE Number	2016 FTE Number
nil	-	-
	0.00	0.00
	0.00	0.00

The disclosure for 'Other Employees' does not include remuneration of the Principal.

22. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee member, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2017 Actual	2016 Actual
Total	-	-
Number of People	-	-

23. Contingencies

There are no contingent liabilities and no contingent assets as at 31 December 2017 (Contingent liabilities and assets at 31 December 2016: nil).

24. Commitments

(a) Capital Commitments

As at 31 December 2017 the Board has entered into contract agreements for capital works as follows:

- (a) \$49,829 contract for Hydrotech to be completed in **2018**, which will be fully funded by the Ministry of Education. \$44,846.10 has been received of which \$35,898.86 has been spent on the project to date; and
 (b) \$45,962 contract for stage 1 for re-roofing block 1 as agent for the Ministry of Education. This project is fully funded by the Ministry and \$44,884.80 has been received of which \$0 has been spent on the project to balance date. This project has been approved by the Ministry.

(Capital commitments at 31 December 2016: nil)

(b) Operating Commitments

As at 31 December 2017 the Board has entered into the following contracts:

	2017 Actual \$	2016 Actual \$
No later than One Year	-	-
Later than One Year and No Later than Five Years	-	-
Later than Five Years	-	-
	<u>-</u>	<u>-</u>

25. Managing Capital

The School's capital is its equity and comprises capital contributions from the Ministry of Education for property, plant and equipment and accumulated surpluses and deficits. The School does not actively manage capital but attempts to ensure that income exceeds spending in most years. Although deficits can arise as planned in particular years, they are offset by planned surpluses in previous years or ensuing years.

26. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Loans and receivables

	2017 Actual \$	2017 Budget (Unaudited) \$	2016 Actual \$
Cash and Cash Equivalents	124,301	208,711	237,427
Receivables	151,694	110,282	110,282
Investments - Term Deposits	724,594	501,388	501,388
Total Loans and Receivables	<u>1,000,589</u>	<u>820,381</u>	<u>849,097</u>

Financial liabilities measured at amortised cost

Payables	147,574	132,431	132,428
Borrowings - Loans	-	-	-
Finance Leases	20,345	21,852	21,852
Painting Contract Liability	-	-	-
Total Financial Liabilities Measured at Amortised Cost	<u>167,919</u>	<u>154,283</u>	<u>154,280</u>

27. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

Te Atatu Intermediate School

KiwiSport Note

Kiwisport is a Government funding initiative to support students' participation in organised sport. In 2017, the school received total Kiwisport funding of \$4,630.15. The funding was spent on helping the school pay for a \$64,626 large fitness track to develop upper body strength needed for many of our organised sports. The number of students participation in organised sport - especially lunch time sport - increased from 45% to 55% of the school roll.

Analysis of variance reporting

<p>School name: Te Atatu Intermediate School</p>	<p>School number: 1530</p>
<p>Focus: Writing</p>	
<p>Strategic Aim: To raise student achievement across the school in writing by setting accelerated learning goals, and tracking progress across all areas of the writing programme.</p>	
<p>Annual Aim: To focus on raising student achievement in Writing and accelerating student learning with the goal of achieving school wide data levels to at or above. Students who are below will be targeted and tracked, utilising the Pacific Education Plan and Ka Hikitia to accelerate learning.</p>	
<p>Target: Within the area of writing, we have a school-wide target of achieving 80% at or above national standard. With our priority learners, we aim to increase each group by at least 10% on 2016 results.</p>	
<p>Baseline data: (M=Maori / P=Pasifika)</p>	
<p>Writing 2013 - End of year – Well below = 6.9% (M= 11.5% / P= 0%) / Below = 17.9% (M=25.6%/ P=27.7%) / At = 45.9% (M=44.9%/ P=42.6%) / Above = 29.3% (M=17.9%/ P=29.8%) WHOLE SCHOOL 2013 - AT/ABOVE – 75.2% (MAORI – 62.8% / PASIFIKA – 72.4% / EUROPEAN/PAKEHA- 83.9% / ASIAN – 76%)</p>	
<p>Writing 2014 - End of year – Well below = 7.0% (M= 6.7% / P= 14.9%) / Below = 24.7% (M=30.3%/ P=23.4%) / At = 49.1% (M=45%/ P=46.8%) / Above = 19.2% (M=18%/ P=14.9%) WHOLE SCHOOL 2014 - AT/ABOVE – 68.3% (MAORI – 63% / PASIFIKA – 61.7% / EUROPEAN/PAKEHA- 70.8% / ASIAN – 76.6%)</p>	
<p>Writing 2015 - End of year – Well below = 3.6% (M=2.6% / P= 6.5%) / Below = 19.5% (M=27.6%/ P=13.0%) / At = 31.3% (M=38.2%/ P=32.6%) / Above = 45.6% (M=31.6%/ P=47.8%) WHOLE SCHOOL 2015 - AT/ABOVE –76.9% (MAORI –69.8% / PASIFIKA –80.4% / EUROPEAN/PAKEHA- 80.7% / ASIAN –76.5% / MELAA – 42.9%)</p>	
<p>End of Year 7 –Well Below- 3.2%, Below- 22.6%, At – 34.2%, Above – 40% AT/ ABOVE STANDARD= 74.2% End of Year 8 –Well Below- 4%, Below- 16.7%, At – 28.7%, Above – 50.6% AT/ ABOVE STANDARD= 79.3% Male –Well Below- 6.3%, Below- 23.1%, At – 30.6%, Above – 40% AT/ ABOVE STANDARD= 70.6% Female –Well Below- 1.2%, Below- 16%, At – 32%, Above – 50.9% AT/ ABOVE STANDARD= 82.9%</p>	

Writing 2016 - End of year – Well below = 2.4% (M=2.3% / P= 0%) / Below = 23.6% (M=25.6%/ P=29.7%) / At = 40.6% (M=50%/ P=37.8%) / Above = 33.3% (M=22.1%/ P=32.4%) **WHOLE SCHOOL 2015** - AT/ABOVE -73.9% (MAORI -72.1% / PASIFIKA -70.2% / EUROPEAN/PAKEHA- 77.2% / ASIAN -72.5% / MELAA - 55.5%)

Writing 2017 - End of year – Well below = 3.3% (M=6.1% / P= 2.9%) / Below = 20.9% (M=29.6%/ P=22.9%) / At = 48.8% (M=48.0%/ P=42.9%) / Above = 27.1% (M=16.3%/ P=31.4%) **WHOLE SCHOOL 2017** - AT/ABOVE - 75.9% (MAORI -64.3% / PASIFIKA -74.3% / EUROPEAN/PAKEHA- 81.8% / ASIAN -78.9% / MELAA - 75%)

End of Year 7 –Well Below- 3.0%, Below-22.8%, At – 50.0%, Above – 24.3% AT/ ABOVE STANDARD= 74.3%

End of Year 8 –Well Below- 3.6%, Below- 18.6%, At – 47.3%, Above – 30.5% AT/ ABOVE STANDARD= 77.8%

Male –Well Below- 4.1%, Below- 29.2%, At – 49.1%, Above – 17.5% AT/ ABOVE STANDARD= 66.6%

Female –Well Below- 2.5%, Below- 13.6%, At – 48.5%, Above – 35.4% AT/ ABOVE STANDARD= 83.9%

****KEY- Following of Year 7 cohort into Year 8 = +6.8%**

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ul style="list-style-type: none"> Moderating focus with e-AsTTLe Focus on teacher pedagogy and practice with regular in-school moderation meetings Beginning to moderate across schools within our COL (at Secondary and Primary level). COL PD- Murray Gadd, Change to assessment practice- and eastle tests- in order to allow students better opportunities to experience success. 	<p>*As a staff we now have a greater understanding of the moderation process and the e-AsTTLe tool (rubrics)</p> <p>*More robust data collection taking place</p> <p>*GATE students achieving really well, some excellent results achieved in external ICAS examinations.</p> <p>*New teaching strategies and writing topics/prompts are being used.</p> <p>*As a staff we are developing a clearer understanding of learning progressions within writing (level 1 through to level 6) and the role that writing plays within curriculum areas other than English.</p>	<p>*Our assessments are more accurate and our data collection is more robust.</p> <p>*Girls continue to achieve at a much higher level than their male counterparts – 83.9% of females at or above</p> <p>*Year 7 students in 2016 achieved 71% at or above. The same group as year 8s in 2016 achieved 77.8% at or above. This indicates that we are accelerating our year 8 students.</p>	<ul style="list-style-type: none"> Focus on target / priority learners, especially Maori, Pasifika, and boys. These students must form the target learner group next year. Try to address the disparity between male / female achievement as boys continue to achieve lower (as a group) than girls. COL inquiry into this also. We are looking at changing our planning and teaching programme in 2017- removing the term genre focus in an attempt to raise student engagement and agency within writing.
<p>Planning for next year: Building a partnership and working more collaboratively with our community of learning (COL) schools to raise achievement within writing and in particular our priority students, and boys.</p>			

<p>School name: Te Atatu Intermediate School</p>	<p>School number: 1530</p>
<p>Focus: Mathematics</p>	
<p>Strategic Aim: To raise student achievement across the school in mathematics by setting accelerated learning goals and tracking progress across all areas of the maths programme.</p>	
<p>Annual Aim: To focus on raising student achievement in Mathematics and accelerating student learning with the goal of achieving school wide data levels to at or above. Students who are below will be targeted and tracked – these include our priority learners utilising the Pacific Education Plan and Ka Hikitia to accelerate learning.</p>	
<p>Target: Within the area of mathematics we have a school-wide target of achieving 80% at or above the national standard, linked to our 2017 data. With our priority learners we aim to increase each group by at least 10% on 2017 results.</p>	
<p>Baseline data: (M=Maori / P=Pasifika)</p>	
<p>Maths 2013 - End of year – Well below = 5.9% (M= 5.1% / P= 12.8%) / Below = 25.9% (M=39.7%/ P=25.5%) / At = 25.5% (M=29.5%/ P=40.4%) / Above = 42.8% (M=25.6%/ P=21.3%) WHOLE SCHOOL 2013 - AT/ABOVE – 68.3% (MAORI – 55.1% / PASIFIKA – 61.7% / EUROPEAN/PAKEHA – 75.8% / ASIAN – 80%)</p>	
<p>Maths 2014 - End of year – Well below = 2.7% (M= 3.4% / P= 6.4%) / Below = 20.4% (M=23.6%/ P=36.2%) / At = 31.8% (M=43.8%/ P=21.3%) / Above = 45.1% (M=29.2%/ P=36.1%) WHOLE SCHOOL 2014 - AT/ABOVE – 76.9% (MAORI – 73% / PASIFIKA – 57.4% / EUROPEAN/PAKEHA – 80.6% / ASIAN – 96.7%)</p>	
<p>Maths 2015 - End of year – Well below = 4.3% (M= 5.3% / P= 8.7%) / Below = 21.9% (M=31.6%/ P=30.4%) / At = 26.7% (M=26.3%/ P=32.6%) / Above = 47.1% (M=36.8%/ P=28.3%) WHOLE SCHOOL 2015 - AT/ABOVE –73.8% (MAORI –63.1% / PASIFIKA –60.9% / EUROPEAN/PAKEHA -79.4% / ASIAN –</p>	

94.3% / MELAA – 42.9%)

Maths 2016 - End of year – Well below = 4.5% (M= 3.5% / P= 13.5%) / Below = 19.7% (M=30.2%/ P=29.7%) / At = 23.9% (M=32.6%/ P=24.3%) / Above = 51.8% (M=33.7%/ P=32.4%) **WHOLE SCHOOL 2016** - AT/ABOVE – 75.7% (MAORI –66.3% / PASIFIKA –56.7% / EUROPEAN/PAKEHA –82.9% / ASIAN – 90.0% / MELAA – 55.5%)

Maths 2017 - End of year – Well below = 3.3% (M= 8.2% / P= 2.9%) / Below = 23.0% (M=32.7%/ P=40.0%) / At = 24.4% (M=28.6%/ P=22.9%) / Above = 49.3% (M=30.6%/ P=34.3%)

WHOLE SCHOOL 2017 - AT/ABOVE – 73.7% (MAORI –59.2% / PASIFIKA –57.2% / EUROPEAN/PAKEHA –80.8% / ASIAN –97.4% / MELAA –62.5 %)

End of Year 7 – Well Below – 4.5%, Below – 23.8%, At – 25.7%, Above – 46.0% AT/ ABOVE STANDARD= 71.7%

**End of Year 8 – Well Below – 1.8%, Below – 22.2%, At – 22.8%, Above – 53.3% AT/ ABOVE STANDARD= 76.1%

Male – Well Below – 3.5%, Below – 24.0%, At – 18.7%, Above – 53.8% AT/ ABOVE STANDARD= 72.5%

Female - Well Below - 3.0%, Below - 22.2%, At - 29.3%, Above - 45.5% AT/ ABOVE STANDARD= 74.8%

**KEY – Following of Year 7 cohort into Year 8 = +1.1%

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ul style="list-style-type: none"> Targeting classes via specialist maths teachers has continued. Teacher Aide support with priority learners providing in class support for rooms was initially begun, however due to TA leaving, this was not continued. Maths Buddy (online programme) funded by Board of Trustees for all students continued into its third year. GATE programme within mathematics and opportunity for providing extension maths alongside nationally recognised external examinations in ICAS / Australasian Maths / Otago Problem Challenge / GAT / as well as 4 teams involved in the annual Mathex Auckland schools' competition. Booster class Teacher Aide assistance and support. Maths badges to promote the basics within maths - these were promoted each term. Maths parent night/ whanau organised to assist parents in helping at home in supporting students. World of Maths tour for year 7 students focusing on problem solving skills 	<p>*Very successful within external exams – ICAS / GAT / OPC / Mathex – Top 33% placings in Mathex</p> <p>* Maths Buddy reinforced math learning at home and helped to build a home/school partnership between home and school</p> <p>*Targeting of priority learners and target students.</p> <p>*More buy in from parents around MathsBuddy and this has been utilised exceptionally well across the school.</p>	<p>*Expected target of 80% - <u>NOT ACHIEVED</u></p> <p>*Overall achievement of <u>73.7%</u> at or above national standard.</p> <p>*Targeting of students and priority learner focus was ongoing through the year.</p> <p>*Specialist teaching and targeting of goals.</p> <p>*Focus on basics eg maths badges.</p> <p>*All students access to Maths buddy for online support.</p> <p>*Math Antics' subscription made available to all teachers.</p>	<ul style="list-style-type: none"> Continue with specialist maths teacher involvement Maori students 59.2% - a 7.1% decrease on 2016 still needs to climb and improve. 57.2% of Pasifika students= an improvement of 0.5% 2016 which needs to be a focus for 2018. Continued targeting of Maori/Pasifika students and promoting whanau engagement to raise achievement. Focus on Ka Hikitia and Pacific Education Plan to promote. PLD learning journal (MoE funding) for 2018

<p>Planning for next year: Te Atatu Intermediate will focus on the priority learners to monitor as target students during 2018. Focus on maths strategies and problem solving, as well as addressing place value and fractional number deficits to be focused on as per 2017 as these are major gaps still.</p>			

Analysis of variance reporting

School name: Te Atatu Intermediate School	School number: 1530
Focus: Reading	
Strategic Aim: To raise student achievement across the school in reading by setting accelerated learning goals and tracking progress across all areas of the reading programme.	
Annual Aim: To focus on raising student achievement in Reading and accelerating student learning with the goal of achieving school wide data levels to at or above. Students who are below will be targeted and tracked – these include our priority learners – utilising the Pacific Education Plan and Ka Hikitia to accelerate student learning.	
Target: Within the area of reading we will have a school-wide target of achieving 85% working towards or within level 4 of the NZ curriculum. With our priority learners, we aim for Maori students to achieve at 75%, and our Pasifika 75%. Our aim is to narrow the gap between our priority learners and the rest of the school.	
Baseline data: (M=Maori / P=Pasifika)	
Reading 2013 - End of year – Well below = 5.0% (M= 3.6% / P= 17.0%) / Below = 15.8% (M=23.1%/ P=19.1%) / At = 26.6% (M=30.8%/ P=29.9%) / Above = 52.6% (M=42.3%/ P=34.0%) WHOLE SCHOOL 2013 - AT/ABOVE – 79.2% (MAORI – 73.1% / PASIFIKA – 63.9% / EUROPEAN/PAKEHA- 84.7% / ASIAN – 80%)	
Reading 2014 - End of year - Well below = 3.6% (M= 3.4% / P= 8.5%) / Below = 18.6% (M=25.8%/ P=29.8%) / At = 26.9% (M=34.8%/ P=29.8%) / Above = 50.9% (M=36%/ P=31.9%) WHOLE SCHOOL 2014 - AT/ABOVE – 77.8% (MAORI – 70.8% / PASIFIKA – 61.7%) / EUROPEAN/PAKEHA- 83.4% / ASIAN – 85.7%)	
Reading 2015 - End of year - Well below = 6.7 % (M= 7.9% / P= 13.0%) / Below = 15.5 % (M=21.1%/ P=21.7%) / At = 23.7% (M=34.2%/ P=23.9%) / Above = 54.1% (M=36.8%/ P=41.3%) WHOLE SCHOOL 2015 - AT/ABOVE –77.8% (MAORI –71.0% / PASIFIKA –65.2%) / EUROPEAN/PAKEHA- 85.0% / ASIAN –79.4% / MELAA – 57.1%)	
End of Year 7 –Well Below- 6.5%, Below- 16.8%, At – 25.8%, Above – 51.0%, AT/ ABOVE STANDARD= 76.8% End of Year 8 –Well Below- 6.9% , Below- 14.4%, At -21.8% , Above - 56.9% AT/ ABOVE STANDARD= 78.7%	

Male –Well Below- 8.8%, Below- 13.8%, At – 30.0%, Above – 47.5% AT/ ABOVE STANDARD= 77.5%
Female –Well Below- 4.7% , Below-17.2% , At – 17.8%, Above - 60.4% AT/ ABOVE STANDARD= 78.2%

Reading 2016 - End of year - Well below = 5.8 % (M= 4.7% / P= 10.8%) / Below = 13.9 % (M=22.1%/ P=18.9%) / At = 20.9% (M=26.7%/ P=24.3%) / Above = 59.4% (M=46.5%/ P=45.9%) **WHOLE SCHOOL 2016** - AT/ABOVE -80.3% (MAORI -73.2% / PASIFIKA -70.2%) / EUROPEAN/PAKEHA- 86.7.0% / ASIAN -82.5% / MELAA - 66.6%)

Reading 2017 - End of year - Well below = 4.6 % (M= 8.2% / P= 2.9%) / Below = 16.8 % (M=22.4%/ P=25.7%) / At = 24.9% (M=27.6%/ P=28.6%) / Above = 53.7% (M=41.8%/ P=42.9%) **WHOLE SCHOOL 2016** - AT/ABOVE -78.6% (MAORI -69.4% / PASIFIKA -71.5%) / EUROPEAN/PAKEHA- 84.1% / ASIAN -78.9% / MELAA - 87.5%)

End of Year 7 2017 –Well Below- 4%, Below- 17.8%, At -20.3% , Above - 57.9% AT/ ABOVE STANDARD= 78.2%
End of Year 8 2017 –Well Below- 5.4%, Below- 15.6%, At – 30.5%, Above - 48.5% AT/ ABOVE STANDARD= 79%

Male –Well Below- 7.0%, Below- 22.8%, At – 24.0%, Above – 46.2% AT/ ABOVE STANDARD= 70.2%

Female –Well Below- 2.5%, Below- 11.6%, At – 25.8%, Above - 60.1% AT/ ABOVE STANDARD= 85.9%

**** KEY - Following of the Year 7 cohort (2016) to Year 8 (2017) +2.3%**

Actions (what did we do?)	Outcomes (what happened?)	Reasons for the variance (why did it happen?)	Evaluation (where to next?)
<ul style="list-style-type: none"> • AVAILL – available throughout the school, all teachers trained. • Focused planning and implementing of the explicit teaching of reading comprehension strategies across the school. • Teacher aide in-class support. • GATE programme within literacy. • Smaller Booster class with teacher-aide assistance. • Specialist reading teacher taking 'target' or 'well below' reading groups in withdrawal context (aligned to support the class program). 	<p>*AVAILL's aim was to lift overall student achievement in reading through the use of audio visuals linked to literacy learning – This led to increased motivation in reading.</p> <p>*Targeting and monitoring of 'belows' school-wide and explicit teaching regularly.</p> <p>*GATE students extended within a programme designed for their needs including external exams such as ICAS English.</p> <p>*Extra Teacher aide time during literacy to support 'well-below' and 'below' students across the school.</p> <p>*Literacy specialist withdrew target students school wide for one additional lesson each week.</p> <p>*Target students were tracked and monitored across the school year, each term regular assessment for targets was analysed. Class teacher incorporated one extra reading lesson over the course of the week through fitness/library times.</p>	<p>-The expected target of 85% was NOT ACHIEVED.</p> <p>-Overall achievement was 78.6 % (a decrease of 1.7% from 2016) European students did not meet the target – 84.1% Asian students did not meet the target – 78.9%.</p> <p>-There was an increase of 2.3% of the Year 7 (2016) cohort to Year 8 (2017) showing value added, down 7.6% from the previous year.</p> <p>There was a 1.3% increase in Pasifika students achievement and 2.8% decrease for Maori students (from 2016). Focus needs to continue to be on raising the achievement in reading of our Maori – 69.4% /Pasifika – 71.5% students.</p> <p>-Boys/ girls achievement show a gap of 15.7% (6.9% in 2016) with boys overall achieving lower than girls.</p> <p>Higher number of boys overall in well below –7% compared to girls of 2.5%. Library continues to stock a greater range of books / topics catering for boys such as graphic novels.</p>	<ul style="list-style-type: none"> • All teachers continue with AVAILL being used in reading programmes in 2018 • Principles of ALL – explicit teaching of reading strategies to be supported with STARS resources and programme in all classes. Continue to implement 'Learning Intentions' linked to reading strategies. • Continue with the alignment and integration of writing and reading planning. Reading planning and programme further reflects the school wide learning contexts. • Targeted teaching and monitoring of all students through the use of data to inform teaching practice, personalised learning and identifying individual student gaps – 3 collection points each year.

Planning for next year: Curriculum meetings/evening in reading with both target students and their parents. Resource materials and books across the school to cater for priority learners – boys, Maori and Pasifika.